Jun-22-2004 02:55pm From-NOVEON INC

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T-068 P.002/002 F-794

Docket No. 201TR032 **Customer Number 37535** PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Girish T. Dalal et al.

United States Serial No.:

10/722,623

Filed:

November 26, 2003

For:

CPVC Compositions Having Good Impact Strength

and Heat Stability, and Smooth Surfaces

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

REVOCATION OF POWER OF ATTORNEY AND APPOINTMENT OF NEW ATTORNEY

Registrant hereby revokes all previous appointments and appoints:

Name of Agent:

Thoburn T. Dunlap

Reg. No. 31,246

Name of Attorney:

Joe A. Powell

Reg. No. 28,108

Address:

Noveon IP Holdings Corp.

9911 Brecksville Road

Cleveland, Ohio

44141-3247

to transact all business in the United States Patent and Trademark Office in connection with the above captioned matter.

ALL TELEPHONE CALLS are to be directed to Joe A. Powell at 216-447-5716.

ALL CORRESPONDENCE is to be addressed to Noveon IP Holdings Corp.; 9911 Brecksville Road; Cleveland, Ohio 44141-3247.

Please add Customer Number 37535 to your records for United States Serial No. 10/722,623.

Assistant Secretary

Noveon IP Holdings Corp.

9911 Brecksville Road

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Telephone No.:

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June 22, 2004